

2019

**CERTIFICATE**

To the Clerk of Osborne County, State of Kansas

We, the undersigned, officers of

City of Natoma

- certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2019; and  
(3) the Amount(s) of 2018 Ad Valorem Tax are within statutory limitations.

			2019 Adopted Budget		
		Page No.	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	County Clerk's Use Only
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Schedule of Transfers		4			
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Computation to Determine State Library Grant		7			
Fund	K.S.A.				
General	12-101a	8	128,868	59,033	74.354
Debt Service	10-113	9			
Library	12-1220	9	4,740	2,817	3.549
Special Highway		10	11,006		
Water Utility		10	130,211		
Sewer Utility		11	89,799		
		11			
Totals		xxxxxx	364,624	61,850	77.903
Budget Summary		12			County Clerk's Use Only
Neighborhood Revitalization					793,949
Tax Lid Limit (from Computation Tab)				61,850	Nov 1, 2018 Total Assessed Valuation

Tax Lid Limit (from Computation Tab)  
Does the City Need to Hold an Election?

61,850  
NO

Assisted by:  
Angel & Cook, LLC  
Public Accountants  
Address:  
432 Elm Street  
Natoma, KS 67651  
Email:  
ryan@angelcook.net

Date Attested: \_\_\_\_\_, 2018

County Clerk

Governing Body



City of Natoma

2019

**Computation to Determine Limit for 2019**

	Amount of Levy
1. Total tax levy amount in 2018 budget	+ \$ 59,072
2. Library levy in 2018 budget	- \$ 4,482
Other tax entity levy in 2018 budget	- \$
3. Net tax levy	\$ 54,590

**2019 Budget Percentage Adjustments**

4. New improvements for 2018 :	+ 10,668	
5. Increase in personal property for 2018 :		
5a. Personal property 2018	+ 30,600	
5b. Personal property 2017	- 16,617	
5c. Increase in personal property (5a minus 5b)	+ 13,983	
	(Use Only if > 0)	
6. Valuation of annexed territory for 2018 :		
6a. Real estate	+ 0	
6b. State assessed	+ 0	
6c. New improvements	+ 0	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0	
7. Valuation of property that has changed in use during 2018 :	+ 0	
8. Expiration of property tax abatements	+ 0	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	24,651	
11. Total estimated valuation July 1, 2018	793,899	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	0.0320	
13. Percentage adjustment increase (12 times 3)	+ \$ 1,749	
14. Consumer Price Index for all urban consumers for calendar year 2017 (5 year average)	1.40%	
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ 764	
16. Total Percentage Adjustments	\$ 2,513	

**Levies on Behalf of Another Political or Governmental Subdivision**

27. Library levy - 2019 budget:	+	4,747
Other tax entity levy - 2019 budget:	+	
Other tax entity levy - 2019 budget:	+	
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	4,747
29. Total Computed Tax Levy		61,850

**Other Tests - Property Tax Decline**

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2015 Tax Levy (Less Levy for other Governmental Units)	\$4,250	
2016 Tax Levy (Less Levy for other Governmental Units)	\$5,120	None
2017 Tax Levy (Less Levy for other Governmental Units)	\$7,304	None
2018 Tax Levy (Less Levy for other Governmental Units)	\$4,590	Decline

Average Tax Levy (last three years)	55,671
CPI Adjustment of 0.021	1,169
Average Tax Levy Adjusted by CPI	56,840

2019 Total Tax Levy (Less Levy for Other Governmental Units) 158,968

Exemption from Election Requirement No

"

**Other Tests - Lost Valuation Test**

Assessed Valuation Loss

2019 Tax Levy (Less Levy for other Governmental Units)	
2018 Tax Levy (Less Levy for other Governmental Units)	
Change in Levy	0

CPI Adjustment	764
2019 Mill Rate (Less Mills for other Governmental Units)	

Loss of Assessed Valuation Multiplied by 2019 Mill Rate	0
Total Adjustment for Loss of Assessed Valuation	764

Exemption from Election Requirement Yes

City of Natoma

2019

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2018	Ad Valorem Levy Tax Year 2017	Allocation for Proposed Year 2019				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	54,590	19,322	275	687	1,102	0
Debt Service						
Library	4,482	1,586	23	56	91	0
TOTAL	59,072	20,908	298	743	1,193	0

County Treas Motor Vehicle Estimate 20,908

County Treas Recreational Vehicle Estimate 298

County Treas 16/20M Vehicle Estimate 743

County Treas Commercial Vehicle Tax Estimate 1,193

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.35394

Recreational Vehicle Factor 0.00504

16/20 Vehicle Factor 0.01258

Commercial Vehicle Factor 0.02020

Watercraft Factor 0.00000

City of Natoma

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**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget General	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	3,712	15,186	11,164
Receipts:			
Ad Valorem Tax	53,923	54,590	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	20,616	22,410	19,322
Recreational Vehicle Tax	311	275	275
16/20M Vehicle Tax	3,195	926	687
Commercial Vehicle Tax			1,102
Watercraft Tax			0
Gross Earning (Intangible) Tax	243	245	255
LAVTR			0
City and County Revenue Sharing			0
Local Sales Tax	11,640	9,981	9,900
Franchise Tax	14,208	16,906	17,000
Licenses & Permits	1,125	1,415	1,400
Municipal Court	222	100	100
Transfer from Water Utility			
Transfer from Sewer Utility	5,000		
Reimbursements			
Gifts & Grants	1,620	375	1,000
Insurance Proceeds			
Refuse Billings			
Equipment/Assets Sold		2,196	
In Lieu of Tax (IRB)			
Interest on Idle Funds	1,512	1,114	1,500
Neighborhood Revitalization Rebate			0
Miscellaneous	5,618	7,073	7,100
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>119,233</b>	<b>117,606</b>	<b>59,641</b>
<b>Resources Available:</b>	<b>122,945</b>	<b>132,792</b>	<b>70,805</b>
Expenditures:			
Salaries & Wages	21,236	22,673	23,070
Employee Benefits			
Employment Taxes & KPERS Employer	2,827	3,016	3,068
Ambulance	1,590	972	1,400
General Fees	645	746	800
Supplies	1,872	2,000	2,800
Street Maintenance	17,460	4,500	5,000
Facilities & Park Maintenance	5,723	11,580	11,500
Streets & Lights	8,882	10,642	11,000
Insurance	7,109	21,833	23,000
Vehicle/Equipment Expense/Fuel & Oil	979	1,000	1,000
Parks	17,309	16,528	10,000
Office Expenses	10,939	9,598	10,200
Animal Control	616	700	850
Fees (Legal and Accounting)	2,639	2,800	3,200
Library		4,482	4,482
Municipal Court	650	600	700
Facilities Utilities	985	958	1,000
Capital Outlay	4,136	4,000	11,698
Neighborhood Revitalization	112		
Cash Forward (2019 column)			
Miscellaneous	2,050	3,000	4,100
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>107,759</b>	<b>121,628</b>	<b>128,868</b>
Unencumbered Cash Balance Dec 31	15,186	11,164	xxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	174,786	130,263	128,868
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			128,868
Tax Required			58,063
Delinquent Comp Rate: 1.7%			970
Amount of 2018 Ad Valorem Tax			59,033

CPA Summary

City of Natoma

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Basis Reserve (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 1.7%			0
Amount of 2018 Ad Valorem Tax			0

Adopted Budget Library	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	0	0	213
Receipts:			
Ad Valorem Tax		4,482	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			1,586
Recreational Vehicle Tax			23
16/20M Vehicle Tax			56
Commercial Vehicle Tax			91
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Receipts	0	4,482	1,756
Resources Available:	0	4,482	1,969
Expenditures:			
Appropriations to Library Board	0	4,269	4,740
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	4,269	4,740
Unencumbered Cash Balance Dec 31	0	213	xxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	0	4,269	4,740
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			4,740
Tax Required			2,771
Delinquent Comp Rate: 1.7%			46
Amount of 2018 Ad Valorem Tax			2,817

Qualifies for

CPA Summary

City of Natoma

2019

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Special Highway</b>	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	11,611	2,176	2,576
Receipts:			
State of Kansas Gas Tax	8,357	8,400	8,430
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>8,357</b>	<b>8,400</b>	<b>8,430</b>
<b>Resources Available:</b>	<b>19,968</b>	<b>10,576</b>	<b>11,006</b>
Expenditures:			
Street Repair and Maint	17,792	8,000	11,006
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>17,792</b>	<b>8,000</b>	<b>11,006</b>
Unencumbered Cash Balance Dec 31	2,176	2,576	0
2017/2018/2019 Budget Authority Amount	29,533	22,658	11,006

Adopted Budget <b>Water Utility</b>	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	39,831	2,773	23,211
Receipts:			
Collections from Customers	91,789	105,535	107,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>91,789</b>	<b>105,535</b>	<b>107,000</b>
<b>Resources Available:</b>	<b>131,620</b>	<b>108,308</b>	<b>130,211</b>
Expenditures:			
Salaries & Wages	16,386	17,559	17,866
Employee Benefits & Taxes	2,697	2,964	3,001
Fees	44,550	40,327	48,000
Supplies/Uniforms/Cleaning	4,539	3,322	4,000
Vehicle/Equipment Expense	3,275	2,671	3,200
Maintenance	11,907	10,588	12,000
Office Expenses	22	1,000	1,000
Capital Outlay & Exploration/Development	35,232	4,000	38,144
Utilities	2,875	2,466	3,000
Cash Forward (2019 column)			
Miscellaneous	7,364	200	
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>128,847</b>	<b>85,097</b>	<b>130,211</b>
Unencumbered Cash Balance Dec 31	2,773	23,211	0
2017/2018/2019 Budget Authority Amount	136,717	126,338	130,211

CPA Summary



City of Natoma

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**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Sewer Utility	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	41,472	39,240	44,799
Receipts:			
Collections from Customers	40,241	44,298	45,000
Interest on Idle Funds			
Miscellaneous	555		
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>40,796</b>	<b>44,298</b>	<b>45,000</b>
<b>Resources Available:</b>	<b>82,268</b>	<b>83,538</b>	<b>89,799</b>
Expenditures:			
Salaries & Wages	16,386	17,559	18,086
Employee Benefits & Taxes	2,697	2,964	3,053
Maintenance	1,603	480	1,100
Facilities Utilities	1,597	2,888	3,000
Vehicle/Equipment Expense	1,355	995	1,000
Supplies/Fees/Office Expense/Insurance	10,055	9,853	10,000
Capital Outlay	4,278	4,000	53,560
Transfer to General	5,000		
Cash Forward (2019 column)			
Miscellaneous	57		
Does miscellaneous exceed 10% of Total R			
<b>Total Expenditures</b>	<b>43,028</b>	<b>38,739</b>	<b>89,799</b>
Unencumbered Cash Balance Dec 31	39,240	44,799	0
2017/2018/2019 Budget Authority Amount	89,597	84,278	89,799

Adopted Budget 0	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges to Customers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	0
2017/2018/2019 Budget Authority Amount	0	0	0

CPA Summary

2019

NOTICE OF BUDGET HEARING

The governing body of  
**City of Natoma**

will meet on August 9, 2018 at 7:30 PM at City Hall, 514 N. 2nd St., Natoma, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at City Hall, 514 N. 2nd St., Natoma, KS and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2019 Expenditures and Amount of Current Year Estimate for 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2017		Current Year Estimate for 2018		Proposed Budget for 2019		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Estimate Tax Rate*
General	107,759	67.723	121,628	67.482	128,868	59,033	74.358
Debt Service							
Library			4,269	5.541	4,740	2,817	3.548
Special Highway	17,792		8,000		11,006		
Water Utility	128,847		85,097		130,211		
Sewer Utility	43,028		38,739		89,799		
Totals	297,426	67.723	257,733	73.023	364,624	61,850	77.906
Less: Transfers	5,000		0		0		
Net Expenditure	292,426		257,733		364,624		
Total Tax Levied	57,304		59,072		xxxxxxxxxxxxxxxx		
Assessed Valuation	846,156		808,964		793,899		

Outstanding Indebtedness,

	2016	2017	2018
January 1,			
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

\*Tax rates are expressed in mills

**Ryan M. Cook**

City Official Title: City Treasurer